

FORM AOC-I

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of the Companies (Accounts) Rules, 2014)
Statement containing salient features of the financial statement of subsidiaries / associate companies

PART A : Subsidiaries

Sl. No.	Name of the Subsidiary	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	Reporting currency and Exchange rate as on the last date of relevant Financial year in the case of foreign subsidiaries.	Share Capital	Reserves & Surplus	Total Assets	Total Liabilities	Investments	Turnover	Profit/(Loss) Before Tax	Provision for Tax (including adjustments)	Profit/(Loss) After Tax	Proposed Dividend	% of Shareholding of Holding Company
1	Ritviz Builders & Developers Pvt. Ltd	31-Mar-21	Indian Origin	5,00,000	(36,23,084)	18,99,33,255	19,30,56,339	-	35,000	11,463	1,800	9,663	-	100%
2	URR Housing & Construction Pvt. Ltd.	31-Mar-21	Indian Origin	5,00,000	40,92,183	15,53,22,249	15,07,30,066	10,22,48,829	35,000	(4,87,173)	1,500	(4,88,673)	-	100%
3	Entrepreneurs (Calcutta) Pvt. Ltd.	31-Mar-21	Indian Origin	6,46,20,000	(4,76,70,036)	50,65,56,805	48,95,86,841	77,50,000	8,16,000	(23,22,660)	(3,83,856)	(19,38,804)	-	100%
4	Vipul Eastern Infracon Pvt. Ltd.	31-Mar-21	Indian Origin	2,62,18,600	5,23,70,286	18,17,33,621	10,31,44,735	17,63,64,143	-	(25,440)	-	(25,440)	-	100%
5	Vipul Hospitality Ltd.	31-Mar-21	Indian Origin	5,00,000	(3,15,58,320)	8,22,98,337	11,33,56,657	-	-	(24,611)	-	(24,611)	-	100%
6	Vipul Southern Infracon Ltd.	31-Mar-21	Indian Origin	5,00,000	(20,47,27,160)	36,53,099	20,78,80,259	-	-	(8,221)	1,004	(9,225)	-	100%
7	United Buildwell Pvt. Ltd.	31-Mar-21	Indian Origin	5,00,000	14,46,488	2,69,64,213	2,50,17,725	-	-	(25,261)	-	(25,261)	-	100%
8	High Class Projects Ltd.	31-Mar-21	Indian Origin	12,50,00,000	(17,60,73,430)	63,94,07,283	69,04,80,713	-	1,49,59,515	(6,21,99,196)	-	(6,21,99,196)	-	100%
9	Bhatinda Hotels Ltd.	31-Mar-21	Indian Origin	5,00,000	(5,82,217)	-	82,217	-	-	(24,540)	-	(24,540)	-	100%
10	Abhipra Trading Pvt. Ltd.	31-Mar-21	Indian Origin	5,00,000	(4,84,841)	3,00,49,209	3,00,34,050	-	-	(26,197)	(6,811)	(19,386)	-	100%
11	Vineeta Trading Pvt. Ltd.	31-Mar-21	Indian Origin	49,76,450	14,23,625	3,65,20,170	3,01,20,095	-	-	(25,340)	-	(25,340)	-	100%
12	Graphic Research Consultants (India) Pvt. Ltd.	31-Mar-21	Indian Origin	5,00,000	82,41,527	15,43,81,847	14,56,40,320	-	-	(25,779)	-	(25,779)	-	100%
13	VSD Buildwell Pvt. Ltd.*	31-Mar-18	Indian Origin	5,00,000	(1,42,021)	3,99,168	41,189	-	-	(28,317)	-	(28,317)	-	50.04%
14	K S T Buildwell Pvt Ltd *	31-Mar-18	Indian Origin	5,00,000	(1,45,226)	1,82,73,254	1,79,18,480	-	35,000	(9,599)	-	(9,599)	-	50.04%
15	P K B K Buildwell Pvt Ltd *	31-Mar-18	Indian Origin	5,00,000	(1,87,558)	33,03,42,806	33,00,30,364	-	35,000	(8,655)	-	(8,655)	-	50.04%
16	P K B Buildcon Pvt Ltd *	31-Mar-18	Indian Origin	5,00,000	2,42,87,025	2,48,80,448	93,423	-	35,000	(8,404)	-	(8,404)	-	50.04%
17	Vipul S E Z Developers Pvt Ltd *	31-Mar-18	Indian Origin	5,00,000	3,67,14,897	3,57,88,29,441	3,54,16,14,544	20,00,000	-	(2,88,108)	-	(2,88,108)	-	50.04%

* Refer Note No. 46.



Part - "B" : Associates and Joint Ventures
Statement pursuant in Section 129(3) of the Companies Act , 2013 related to Associates Companies and Joint Ventures

Sl. No.	Name of Associates	Latest Audited Balance Sheet Date	Equity Shares of Associate held by the Holding company on the year end			Description of how there is significant influence	Reason why the Associate is not consolidated	Net Worth attributable to Shareholding as per latest audited Balance Sheet	Profit/(Loss) for the year	
			No.s	Amount of Investment in Associates	Extend of Holding %				Considered in Consolidation	Not Considered in Consolidation
1	Mudra Finance Limited	31-Mar-21	70,000	1,33,00,000	33.33%	Holding Shares more than 20% directly	3,42,30,813	(48,89,258)	Nil	
2	Maxworth Marketing Private Ltd.	31-Mar-21	6,25,000	62,50,000	50.00%	Holding Shares more than 20% through a subsidiary	99,95,284	1,28,297	Nil	
3	Vipul Karamchand SEZ Pvt. Ltd.	31-Mar-21	5,00,000	50,00,000	50.00%	Holding Shares more than 20% directly	45,22,052	(6,000)	Nil	
4	Choice Real Estate Developers Private Limited	31-Mar-21	5,000	50,125	50.00%	Holding Shares more than 20% directly	41,63,189	17,29,834	Nil	
5	Whitfield Infrastructure Development Pvt. Ltd.	31-Mar-21	15,000	15,00,000	50.00%	Holding Shares more than 20% through a subsidiary	13,13,068	(2,565)	Nil	